

# SIKKIM



## GOVERNMENT

## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

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Gangtok	Friday 10 <sup>th</sup> February, 2023	No. 50
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GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 03/2022-GST/SIKKIM

Date: 31<sup>st</sup> March, 2022

#### NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Finance Department, No.10/2019-State Tax, dated the 7<sup>th</sup> March, 2019, namely:-

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	69010010	Bricks of fossil meals or similar siliceous earths
6.	69041000	Building bricks
7.	69051000	Earthen or roofing tiles".

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department

